

ESTATE OF _____, DECEASED

CASE NO. _____

APPLICATION TO DISBURSE ATTORNEY DECEDENT’S TRUST ACCOUNT(S)

Applicant, an Ohio-licensed attorney with a Supreme Court of Ohio Registration Number of _____ states that decedent died on _____. Decedent was an Ohio-licensed attorney with a Supreme Court of Ohio Registration Number of _____. As such, decedent kept at least one interest-bearing trust account to hold client funds in accordance with R.C. 4705.09 and Prof.Cond.R. 1.15. At the time of decedent’s death, decedent had trust account(s) in the name of the decedent or decedent’s law practice identified as Exhibit A. Exhibit A is filed under seal to protect the account numbers from misuse, but Applicant shall be permitted to provide Exhibit A to the financial institution(s) named therein to accomplish the purpose of this order.

Applicant requests that the trust account(s) named in Exhibit A be disbursed by the referenced financial institution(s) to the Applicant for the purpose of distributing the contents in accordance with the Supreme Court Rules for the Government of the Bar of Ohio and the Ohio Rules of Professional Conduct.

Applicant

Typed or Printed Name

Mailing Address

Phone number

Email Address

Entry

The Court finds that disbursing the attorney decedent’s trust account(s) to Applicant will facilitate the winding down of the attorney decedent’s business and therefore assist in the resolution of the attorney decedent’s estate. Pursuant to the Court’s plenary powers under R.C. 2101.24(C), the Court hereby orders that the bank account(s) referenced in Exhibit A be disbursed to the Applicant for the purpose of distributing the contents in accordance with the Supreme Court Rules for the Government of the Bar of Ohio and the Ohio Rules of Professional Conduct. Exhibit A is filed under seal to protect the account numbers from misuse, but Applicant is permitted to provide Exhibit A to the financial institution(s) named therein. Applicant shall provide a copy of this Application/Entry to the Office of Disciplinary Counsel.

Date

Probate Judge

CASE NO. _____

EXHIBIT A

Bank	Account Number	Name on Account
_____	_____	_____
_____	_____	_____
_____	_____	_____

INSTRUCTIONS

Funds withdrawn from an attorney decedent’s Interest on Lawyer’s Trust Account (IOLTA) must be deposited into an IOLTA held at an eligible financial institution, registered with the Ohio Access to Justice Foundation (Foundation), and held in the name of Applicant or Applicant’s law practice.

IOLTA funds remain the property of the attorney decedent’s clients . Upon being deposited into an IOLTA in the control of Applicant, they must be properly identified and distributed. Under Board Adv. Op. 2008-3, if Applicant is unable to identify or locate the client owner of the funds, the funds should be reported and remitted to the Ohio Department of Commerce, Division of Unclaimed Funds using the nature of funds code TR88 and the appropriate forms: OUF-1A and OUF-2.

When opening a new IOLTA, the tax ID number to be associated with the account is: 31-1126612. IOLTAs must be opened at an eligible financial institution. A complete list of eligible financial institutions can be found at: <https://www.ohiojusticefoundation.org/lawyers/iolta-iota-financial-institutions/>.

R.C. 4705.09 requires all IOLTAs to be “in the name of the attorney, firm, or association that established and is maintaining it and shall be identified as an IOLTA or an interest on lawyer’s trust account. The name of the account may contain additional identifying features to distinguish it from other trust accounts established and maintained by the attorney, firm, or association.”

An IOLTA established to manage an attorney decedent’s client funds should be identified as an IOLTA and include the additional identifying words: “Custodian for attorney decedent’s name.” (e.g. Applicant IOLTA: Custodian for the Estate of Jones Law Firm).

For additional information on IOLTA/IOTA or Attorney Unclaimed Funds, please contact the Foundation at ioltaquestions@ohiojusticefoundation.org or 614-715-8560.